



GENERAL AUDITOR III

Class Code: 4285 - Exam Code: 7FAGN

Type of Examination:	Departmental Promotional Spot/Sacramento
Opening Date:	Continuous Filing
Cut-Off Date:	October 6, 2017
Salary	\$5,022 - \$6,604
Employment Type:	Permanent Full-time Permanent Part-time Permanent Intermittent Limited Term Full-time Limited Term Part-time Limited Term Intermittent

EQUAL EMPLOYMENT OPPORTUNITY

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

DRUG FREE STATEMENT

It is an objective of the State of California to achieve a drug-free state workplace. Any applicant for State employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

WHO CAN APPLY

This is a departmental promotional examination for the California Department of Food and Agriculture. Applicants must meet one of the following criteria to participate in this examination.

1. Applicants must have a permanent civil service appointment with the California Department of Food and Agriculture as of the final filing date, in order to participate in this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code § 18990; or
3. Must be a current or former non-elected exempt employee of the Executive Branch for two or more consecutive years as defined in Government Code § 18992; or
4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability or honorably discharged from active duty as defined in Government Code § 18991; or

WHO CAN APPLY CONTINUED

5. Under certain circumstances, other employees (i.e. former Department employees or current employees on TAU, T&D, and LT status) may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 234, 235, 235.2 and 237 contain provisions regarding civil service status and eligibility for promotional examinations. This is a promotional examination. Career credits do not apply.

NOTE: Veterans must provide a copy of their DD214 for entrance requirements.

CONTINUOUS FILING INSTRUCTIONS

The testing office will accept applications continuously and will notify and test applicants as needs warrant. **Testing is considered continuous** as closing dates (cut-off dates) can be set at any time and eligible lists are merged. The testing period for this examination is **12** months. The beginning of the testing period is based upon when an individual is placed on the eligible list. **A person may not be examined more than once in a testing period. Therefore, if you have taken this examination within the last 12 months, you are not eligible to apply or compete in this examination.**

FINAL CUT-OFF DATE

The testing office has established the following application cut-off date: **October 6, 2017**. Submission of applications after the cut-off date will be held over for the next examination.

HOW TO APPLY

Submit a Standard State Application (STD. form 678) **and** Supplemental Application to the address indicated below.

- Standard State Application (STD. form 678) is available through the internet at <https://jobs.ca.gov/pdf/std678.pdf>
- Supplemental Application is attached below. **Applicants who do not submit a Supplemental Application will be disqualified.**
- All applications must include “to” and “from” dates (month/day/year) and time base.
- Applications received without this information may be rejected.
- Resumes **will not** be accepted in lieu of a completed State Application, (STD. form 678).
- Your signature on your application indicates that you have read, understood, and possess the basic qualifications required.

DO NOT SUBMIT APPLICATIONS TO THE CALIFORNIA DEPARTMENT OF HUMAN RESOURCES (CalHR).

WHERE TO APPLY

By mail/In person: California Department of Food and Agriculture
Examination Unit, Attn: Amalia Carlos
1220 N Street, Room 242
Sacramento, CA 95814
(916) 403-6579

By e-mail: exams@cdfa.ca.gov

NOTE: Facsimile (FAX) applications will not be accepted under any circumstances.

ELIGIBLE LIST INFORMATION

A Departmental "Promotional" list will be established for the California Department of Food and Agriculture. The names of successful competitors are merged onto the list in order of final scores, regardless of test date. Eligibility expires 12 months after it is established. Competitors must then retake the exam to reestablish eligibility.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applications must meet the education and/or experience requirements as stated on this examination announcement. Your signature on your application indicates that you have read, understood, and possess the basic qualifications required.

MINIMUM QUALIFICATIONS**Either I**

One year of experience in the California state service performing the duties of a professional accounting or auditing class equivalent in level to General Auditor II.

Or II

EXPERIENCE: Three years of increasingly responsible professional accounting or auditing experience. For at least one year, this responsibility must have been at a level equivalent to conducting a variety of audits or financial examinations. **and**

EDUCATION:**Either**

1. Equivalent to graduation from college, with specialization in accounting. **or**
2. Completion of either:
 - (a) A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting and business law; **or**
 - (b) The equivalent of sixteen semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

NOTE: SUBMISSION OF TRANSCRIPTS FROM AN ACCREDITED U.S. COLLEGE OR UNIVERSITY IS REQUIRED TO VERIFY THE EDUCATION REQUIREMENT. APPLICANTS WITH FOREIGN DEGREES MAY BE ASKED TO PROVIDE AN OFFICIAL FOREIGN TRANSCRIPT EVALUATION WHICH INDICATES COURSE WORK IS EQUIVALENT TO A DEGREE FROM AN ACCREDITED U.S. COLLEGE OR UNIVERSITY. FAILURE TO ATTACH TRANSCRIPTS MAY RESULT IN A DELAY OF YOUR APPROVAL TO COMPETE IN THE EXAMINATION.

POSITION DESCRIPTION

Acts as lead person to a group of auditors in planning the scope and procedure of audits and advises on difficult problems of audit techniques and procedure or on application of the law; prepares audit reports for uniform application of agency and departmental policy, of the law and for adequacy of audit procedures and techniques and reasonableness of audit findings and recommendations; refers to supervisor major problems requiring policy decision or legal interpretation; makes the more difficult public contacts and writes correspondence in explaining provisions and application of the law and discussing audit procedures, findings, and recommendations with taxpayers or parties subject to various State regulations.

POSITION DESCRIPTION, CONTINUED

Performs the more complex field audits in cases frequently complicated by such factors as the large size of organization with correspondingly complex accounting systems and the proper determination of assets, liabilities, ownership equities, income, costs, and expenses in accordance with generally accepted accounting and auditing principles; tests current modifiers and standards and develops new bases of allocation and assists in revising the Manual of Instruction to reflect such changes.

EXAMINATION INFORMATION

This examination will consist of a Supplemental Application – weighted 100%. Competitors who do not submit the Supplemental Application will be disqualified.

SUPPLEMENTAL APPLICATION – WEIGHTED 100%

The California Department of Food and Agriculture and the California Department of Human Resources (CalHR) reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

SCOPE OF EXAM AND KNOWLEDGE, SKILLS AND ABILITIES

In addition to evaluating the competitor's relative abilities as demonstrated by quality and breadth of experience, emphasis in the examining interview will be on measuring competitively, relative to job demands, each competitor's:

KNOWLEDGE OF:

1. Accounting and auditing principles and procedures and applying them in the work performed
2. Business law

ABILITY TO:

1. Apply accounting and auditing principles and procedures in the work performed
2. Analyze data and draw sound conclusions
3. Analyze situations accurately and adopt an effective course of action
4. Prepare clear, complete, concise reports
5. Establish and maintain cooperative relations with those contacted in the work
6. Communicate effectively at a level required for successful job performance

SPECIAL PERSONAL CHARACTERISTICS

Ability to qualify for a fidelity bond; willingness to travel and work away from the headquarters office.

VETERANS' PREFERENCE

Veterans' preference will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference.

CAREER CREDITS

Career Credits will not be added to the final score of this examination, because it does not meet the requirements to qualify for Career Credits.

CONTACT INFORMATION

If you have any questions regarding this announcement, please contact:

The California Department of Food and Agriculture
Examination Unit

1220 N Street, Room 242

Sacramento, CA 95814

Attn: Amalia Carlos at (916) 403-6579 or amalia.carlos@cdfa.ca.gov

GENERAL INFORMATION

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. All candidates who pass will be ranked according to their scores.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. If an offer of employment is made, a medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: ① sub-divisional promotional, ② departmental promotional, ③ multi-departmental promotional, ④ service-wide promotional, ⑤ departmental open, ⑥ open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one (1) to four (4) years unless otherwise stated on this bulletin.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device

TTY number: 1-800-735-2929

FROM VOICE PHONES: 1-800-735-2922

**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE
SUPPLEMENTAL APPLICATION EXAMINATION FOR**

GENERAL AUDITOR III

The California Department of Food and Agriculture's (CDFA) General Auditor III examination is being given on a Departmental Promotional Spot Sacramento basis. The examination will consist solely on this Supplemental Application.

This Supplemental Application is designed to elicit a range of specific information regarding each candidate's knowledge, skills, abilities, and experience to effectively perform the duties relative to the classification. The information you provide will be evaluated using predetermined rating criteria. This Supplemental Application will account for 100% of the weight of your examination for this classification. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained. If successful, your name will be merged onto a list based on your final score.

Resumes, letters of reference, and other materials will not be evaluated or considered as responses to items in the Supplemental Application.

NOTE: FAILURE TO COMPLETE AND RETURN THIS SUPPLEMENTAL APPLICATION MAY RESULT IN YOUR ELIMINATION FROM THIS EXAMINATION.

THIS AFFIRMATION MUST BE COMPLETED:

I hereby certify and understand the information provided by me on this Supplemental Application is true and complete to the best of my knowledge and contains no willful misrepresentation or falsifications. I understand this information may be verified at any time. I also understand if it is discovered I have made any false representations, I will be removed from the examination process, removed from the list resulting from this examination, and may not be allowed to compete in future examinations for State employment and I may be subject to prosecution for misdemeanor or felony offenses under California Law. Additionally, State employees may have adverse action taken against them up to and including dismissal.

Your signature (Required): _____ **Date:** _____

Print your name (Required): _____

Your supplemental application will not be scored if you do not provide your name.

Return your completed Supplemental Application AND your completed Standard State Application (Std. Form 678) to the address below by October 6, 2017:

Dates printed on Mobile Bar Codes, such as the Quick Response (QR) Codes available at the USPS are not considered Postmark dates for the purpose of determining timely filing of an application.

**California Department of Food and Agriculture
Human Resources Branch
Attn: Amalia Carlos
1220 N Street, Room 242
Sacramento, CA 95814
Email: exams@cdfa.ca.gov**

**General Auditor III
Supplemental Application Examination
PART I - WILLINGNESS**

The following questions are job requirements. Please read each question carefully and respond by marking either **YES** or **NO** to the following two (2) questions.

If you are not willing or unable to comply with some or all of the following job requirements, it may be grounds for elimination from the examination process. Not providing a response to an item will be considered a "NO" response.

1. Travel approximately 50% or more of the time? ☐ YES ☐ NO

2. Work at locations away from the home office? ☐ YES ☐ NO

If you have answered "NO" to any of the above "WILLINGNESS" questions, please explain why.

GENERAL AUDITOR III
Supplemental Application Examination

PART II – KNOWLEDGE AND EXPERIENCE

INSTRUCTIONS:		Knowledge				Experience			
		No Knowledge – I have no knowledge of how to perform this task or what it may entail.	Basic/Limited Knowledge – I have some knowledge of how to perform this task, but may require additional instruction to apply my knowledge effectively.	Moderate Knowledge – I possess a sufficient knowledge level that would allow me to perform this task successfully.	Extensive Knowledge – I could effectively perform this action under the majority of circumstances or situations encountered; and I could instruct others on specific aspects of this action.	No Experience – I have no experience performing this task.	Some Experience – I have less than one year experience performing this task.	Moderate Experience – I have more than one year and less than three years of experience performing this task.	Extensive Experience – I have performed this task three or more years.
1.	Encourage and build mutual trust, respect, and cooperation among coworkers, management, stakeholders, industry representatives, and the public sector.								
2.	Ensure confidentiality of audit information to maintain the reputation/trust of the client and to protect the department from liability using departmental audit security procedures on an ongoing basis.								
3.	Review and reconcile financial, operational, and compliance information of the organization to determine the integrity and accuracy of information using ledgers, bank statements, registers, and month end reports guided by the audit program.								
4.	Perform the more complex financial, operational, and compliance audits of the organization to produce financial statements and management/audit reports, to determine efficiency of the entity and compliance with Department, State, and Federal policies, plans, procedures, laws, rules, and regulations using organizational charts, policies, procedures, flow charts, duty statements, audit guides, questionnaires, and observation.								

**General Auditor III
Supplemental Application**

INSTRUCTIONS:		Knowledge				Experience			
		No Knowledge – I have no knowledge of how to perform this task or what it may entail.	Basic/Limited Knowledge – I have some knowledge of how to perform this task, but may require additional instruction to apply my knowledge effectively.	Moderate Knowledge – I possess a sufficient knowledge level that would allow me to perform this task successfully.	Extensive Knowledge – I could effectively perform this action under the majority of circumstances or situations encountered; and I could instruct others on specific aspects of this action.	No Experience – I have no experience performing this task.	Some Experience – I have less than one year experience performing this task.	Moderate Experience – I have more than one year and less than three years of experience performing this task.	Extensive Experience – I have performed this task three or more years.
5.	Conduct exit conferences or written reports to communicate with auditee the audit results and/or recommendations utilizing various resources developed during the audit.								
6.	Cross reference audit work papers and documents using standards from program audit manuals to ensure accuracy of report.								
7.	Prepare an audit plan to determine audit objectives, audit procedures, sample months, and audit time budget based on prior audit history and/or new requirements.								
8.	Communicate with auditees who have violated the provisions of the Food and Agricultural Code to ensure compliance problems are corrected.								
9.	Provide peer-to-peer on-the-job-training for new auditors to transfer knowledge using manuals, computers, verbal instruction, audit review/coaching notes, and prior audits, on an ongoing basis.								
10.	Consult with supervisor on major problems requiring policy decisions or legal interpretations.								
11.	Discuss audit findings, recommendations, and conclusions with audit manager.								

**General Auditor III
Supplemental Application**

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For each item listed below in rows “1 through 30”, place ONE “X” in the Knowledge column which most accurately represents the knowledge you have with the following tasks.									
Also, for each item listed below in rows “1 through 30”, place ONE “X” in the Experience column which most accurately represents the experience you have with the following tasks.									
NOTE: Credit will not be given for items not marked.									
12.	Prepare work papers to include descriptions of transactions and records examined, to document the work performed, and to support the auditor's findings and conclusions.								
13.	Performs the more complex field audits in cases frequently complicated by such factors as the size of organization with correspondingly complex accounting systems and the proper determination of assets, liabilities, ownership equities, income, costs, and expenses in accordance with generally accepted accounting and auditing principles.								
14.	Conduct entrance conferences to introduce attendees and auditors, discuss the audit scope, methodology, and objectives and to communicate the audit process utilizing various resources.								
15.	Coordinate information request(s) with internal programs and external audit entities to provide materials and documents using computers, mail systems, meetings, and telephones.								
16.	Analyze data provided by the organization to develop conclusions and make recommendations using auditing standards, narratives, flow charts, questionnaires, and interviews.								
17.	Analyze data provided by the organization to determine compliance with State and Federal policies, plans, procedures, laws, rules, and regulations using auditing standards, narratives, flow charts, questionnaires, and interviews.								

**General Auditor III
Supplemental Application**

INSTRUCTIONS:		Knowledge				Experience			
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	For each item listed below in rows “1 through 30”, place ONE “X” in the Knowledge column which most accurately represents the knowledge you have with the following tasks.								
	Also, for each item listed below in rows “1 through 30”, place ONE “X” in the Experience column which most accurately represents the experience you have with the following tasks.								
	NOTE: Credit will not be given for items not marked.								
18.	Serve as lead of an audit to ensure audits are completed timely, efficiently and in compliance with auditing standards using professional practices framework.								
19.	Advise other auditors and management of difficult problems, audit techniques, or application of the law.								
20.	Prepare work papers, management memos, narratives, audit report, certification, and/or audit letter for management using computer applications (MS Word, MS Excel, Quattro Pro, etc.) to complete the audit package.								
21.	Perform research and analysis as directed by management for the purposes of resolving a problem or providing reports to industry.								
22.	Assist or perform computation of statistical data to produce specific data extracts in report format of data maintained for internal programs and external entities to provide requested information.								
23.	Provide feedback to the supervising auditor on the audit assignment, including the audit team members' performances to facilitate process improvement by meeting or memoranda.								
24.	Collect sufficient evidence (invoices, production records, bank statements, etc.) from auditee to support audit findings.								

**General Auditor III
Supplemental Application**

INSTRUCTIONS:		Knowledge				Experience			
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	For each item listed below in rows “1 through 30”, place ONE “X” in the Knowledge column which most accurately represents the knowledge you have with the following tasks. Also, for each item listed below in rows “1 through 30”, place ONE “X” in the Experience column which most accurately represents the experience you have with the following tasks. NOTE: Credit will not be given for items not marked.								
25.	Learn various accounting systems and program applications used by the auditee to gather competent, relevant, useful, and sufficient information in order to perform the audit using the auditee's accounting systems, program applications, and manuals.								
26.	Conduct difficult public contacts and writes correspondence in explaining provisions and application of the law, discussing audit procedures, findings, and recommendations with parties subject to various State regulations.								
27.	Conduct presentations to communicate program information for various industry entities utilizing various resources.								
28.	Test current modifiers and standards, develop new bases of allocation, and assist in revising the Manual of Instruction to reflect such changes.								
29.	Participate in Continuing Professional Education (CPE) training classes to meet auditing professional standards using all available resources, as required.								
30.	Work directly with the Department's Legal Office to prepare cases for either referral to the Attorney General's Office or to proceed to administrative hearing, as required.								

GENERAL AUDITOR III

PART III - NARRATIVE QUESTIONS

You are being given three (3) questions on the following page for which you are to provide a narrative response.

Instructions

- Your response to each question **MUST** be typewritten on letter-sized (8.5"x11") paper, using Times New Roman 11, single spaced, and not less than 1" margins.
- **No handwritten responses will be accepted.**
- Limit your response to each of the three (3) questions to one page per question.
- No additional pages will be accepted or considered for responses.
- Your responses to each question will be evaluated on content, grammar, and spelling of your answers in addressing each question.

**General Auditor III
Supplemental Application
Part III – Narrative Questions**

QUESTION #1:

As a General Auditor III, who is over an audit team, what steps would you perform in planning an audit assignment for a junior auditor to ensure a successful process from beginning to end and why would you take each step?

QUESTION #2:

As an auditor, what advantages are there in performing a statistical sampling?

QUESTION #3:

Your Chief is requesting a synopsis regarding the validity of a contract.

A) What criteria could you provide to justify why the contract was valid?

B) Explain each of the elements you chose.